

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

SARAH SIMS GARRETT, et al.,

Plaintiffs,

CASE No. 68-cv-32004

v.

HON. ELIZABETH A.  
STAFFORD

United States Magistrate Judge

CITY OF HAMTRAMCK, a Municipal  
Corporation, et al.,

Defendants.

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**STIPULATION AND ORDER REGARDING COMPLETE RELIEF  
TO PLAINTIFFS AT [REDACTED]**

NOW COME THE PARTIES in the above-entitled case, through their undersigned counsel, and stipulate and agree as follows:

1. The Plaintiffs filed their Motion Requesting Complete Relief Regarding the [REDACTED] Property (ECF 679, Page ID 3101) to provide relief consistent with stipulation order (ECF 587, Page ID 1735).
2. The court entered stipulated order (ECF 673, page ID 3076) requiring the Defendant City of Hamtramck to take the following actions concerning property at [REDACTED]:
  - A. Adjust the property taxes on the property located at [REDACTED], within the limitations on the Board of Review to retroactively correct previous years property taxes as authorized under the Michigan General Property Tax Act (MCL 211.1, et. seq.);
  - B. Designate the property as a Neighborhood Enterprise Zone parcel and make the appropriate corrections consistent with the Michigan General Property Tax Act (MCL 211.1, et. seq.); and

C. Communicate any changes to the tax status and tax amounts due on the property at [REDACTED] to the Wayne County Treasurer's office for processing.

3. The Hamtramck Board of Review addressed the property at [REDACTED] at its July Board of Review meeting, at which time it designated the parcel as in a Neighborhood Enterprise Zone (NEZ) property beginning in 2015, designated the property for the Principal Residence Exemption, and reduced the property taxes for the years 2020 and 2021.

4. The July Board of Review established a separate Tax ID number for the Neighborhood Enterprise portion of the property taxes. That number is 147-99-0051-000

4. The Hamtramck July Board of Review did not have the authority to recalculate or reduce the State Equalized Value, Taxable Value, or Base Tax assessed against the property for the period prior to the 2020 tax year.

5. The Plaintiffs filed their Motion for Complete Relief to Plaintiffs Regarding the [REDACTED] Property (ECF 679, Page ID 3101), requesting that the taxable values for the Property from 2015 through 2020 be corrected to reflect the 2014 taxable value with only annual inflation adjustments.

6. At the December 2021 Board of Review, the Board of Review adjusted the taxable value and base taxes for tax years 2020 and 2021. That information has been reported to the Wayne County Treasurer for processing in the usual manner.

7. The Hamtramck City Assessor has calculated the corrected Taxable Values and Base Taxes for the years 2015 through 2019 on the property as follows:

Tax Year	Corrected Ad-Valorem Taxable Value	Corrected Ad-Valorem Base Tax	Corrected N.E.Z. Taxable Value	Corrected N.E.Z. Base Tax	Principal Residence Exemption	Total Corrected Base Tax
2015	2,400.00	144.10	27,533.00	471.59	yes	615.69
2016	2,400.00	138.88	27,615.00	477.07	yes	615.95
2017	2,400.00	138.88	27,863.00	486.14	yes	625.02
2018	2,400.00	138.88	28,448.00	496.50	yes	635.38
2019	2,457.00	142.01	29,130.00	514.28	yes	656.29

8. The Wayne County Treasurer's office has previously indicated that it would honor orders from this Court which correct the Taxable Values and Base Taxes for properties owned by the Plaintiffs which have been incorrectly taxed, and the Treasurer's office has adjusted property taxes for other Plaintiffs consistent with previous orders from this Court.

9. The Parties shall forward a copy of this Stipulation and Order entered by the Court to the Wayne County Treasurer for processing in accordance with their previous process for adjusting Plaintiffs' property taxes.

Respectfully submitted,

s/Harry Kalogerakos

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s/with consent of Michael Barnhart

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Dated: January 13, 2022

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**ORDER REGARDING STIPULATION REGARDING COMPLETE  
RELIEF TO PLAINTIFFS AT [REDACTED]**

This matter having come before the Court on the Stipulation of the Parties Resolving Plaintiffs' Motion (ECF 679, Page ID 3101) to provide relief consistent with stipulation order (ECF 587, Page ID 1735), the Court having considered the Stipulation and being fully advised in the premises, the Court accepts and adopts said Stipulation.

IT IS SO ORDERED.

Dated: January 13, 2022

s/Elizabeth A. Stafford  
Hon. Elizabeth A. Stafford  
United States Magistrate Judge